

Form F-66 (IA-2) (5-8-2013)					
STATE OF IOWA 2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013 CITY OF <u> GARNER </u> , IOWA DUE: December 1, 2013		16204100400000 City Clerk 135 W 5th Street Garner, IA 50438 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,219,794		1,219,794	1,190,712
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,219,794		1,219,794	1,190,712
Delinquent property taxes		0		0	
TIF revenues		478,891		478,891	474,599
Other city taxes		259,213	0	259,213	275,966
Licenses and permits		35,473	0	35,473	32,930
Use of money and property		90,100	10,314	100,414	87,686
Intergovernmental		345,759	0	345,759	349,310
Charges for fees and service		447,952	890,800	1,338,752	1,390,686
Special assessments		17,578	0	17,578	14,625
Miscellaneous		76,709	15,237	91,946	206,771
Other financing sources		1,124,877	88,542	1,213,419	1,477,558
Total revenues and other sources		4,096,346	1,004,893	5,101,239	5,500,843
Expenditures and Other Financing Uses					
Public safety		551,586	0	551,586	561,617
Public works		562,969	0	562,969	724,277
Health and social services		5,145	0	5,145	5,500
Culture and recreation		615,443	0	615,443	770,372
Community and economic development		272,917	0	272,917	457,987
General government		196,938	0	196,938	229,400
Debt service		586,093	0	586,093	590,868
Capital projects		421,775	0	421,775	562,000
Total governmental activities expenditures		3,212,866	0	3,212,866	3,902,021
Business type activities		0	798,205	798,205	921,552
Total ALL expenditures		3,212,866	798,205	4,011,071	4,823,573
Other financing uses, including transfers out		703,023	271,266	974,289	1,322,308
Total ALL expenditures/And other financing uses		3,915,889	1,069,471	4,985,360	6,145,881
Excess revenues and other sources over (Under) Expenditures/And other financing uses		180,457	-64,578	115,879	-645,038
Beginning fund balance July 1, 2012		3,281,521	1,299,284	4,580,805	3,053,501
Ending fund balance June 30, 2013		3,461,978	1,234,706	4,696,684	2,408,463
Note - These balances do not include \$ 25,807 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 151,745 held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 5,346,781	Other long-term debt		\$ 0
Revenue debt		\$ 2,500,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 44,414			
			General obligation debt limit		\$ 8,501,903
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/27/2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Daisy Huffman		→	641	923-2588	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/21/2013	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF GARNER			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	724,614	247,323		247,857			1,219,794			1,219,794	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	724,614	247,323		247,857	0	0	1,219,794		T01	1,219,794	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	724,614	247,323		247,857	0	0	1,219,794			1,219,794	6
7	TIF revenues			478,891				478,891		T01	478,891	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		259,213					259,213		T09	259,213	14
15	TOTAL OTHER CITY TAXES	0	259,213	0	0	0	0	259,213	0		259,213	15
16	Section B - LICENSES AND PERMITS	35,473						35,473		T29	35,473	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	9,180	5,665		5,359			20,204	10,314	U20	30,518	18
19	Rents and royalties	69,896						69,896		U40	69,896	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	79,076	5,665	0	5,359	0	0	90,100	10,314		100,414	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GARNER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		299,651					299,651		C46	299,651	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,002						4,002		C89	4,002	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	4,002	299,651	0	0	0	0	303,653	0		303,653	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	28,834						28,834		D89	28,834	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	13,272						13,272		D89	13,272	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	42,106	0	0	0	0	0	42,106	0		42,106	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	46,108	299,651	0	0	0	0	345,759	0		345,759	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	301,258	A91	301,258	73
74	Sewer							0	529,320	A8Ø	529,320	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	161,006						161,006		A81	161,006	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GARNER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	60,222	A80	60,222	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	250						250		A50	250	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	3,406						3,406		A89	3,406	99
100	Park, recreation, and cultural charges	283,290						283,290		A61	283,290	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	447,952	0	0	0	0	0	447,952	890,800		1,338,752	104
105												105
106	Section F - SPECIAL ASSESSMENTS	17,578						17,578		U01	17,578	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds	2,278						2,278		U99	2,278	109
110	Sale of property and merchandise	16,032						16,032		U11	16,032	110
111	Fines	3,849						3,849		U30	3,849	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	16,319						16,319	0		16,319	113
114	Reimbursements	26,878	10,993			360		38,231	15,237		53,468	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	65,356	10,993	0	0	360	0	76,709	15,237		91,946	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF GARNER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,416,157	822,845	478,891	253,216	360	0	2,971,469	916,351		3,887,820	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	2,465	65,113					67,578		NR	67,578	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					171,552		171,552		NR	171,552	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	137,941	102,622			283,346		523,909	33,483		557,392	127
128	<i>Internal TIF loans and transfers in</i>		50,000		311,838			361,838	55,059		416,897	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	140,406	217,735	0	311,838	454,898	0	1,124,877	88,542		1,213,419	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,556,563	1,040,580	478,891	565,054	455,258	0	4,096,346	1,004,893		5,101,239	132
133												133
134	Beginning fund balance July 1, 2012	939,409	752,054	34,730	1,540,328	15,000		3,281,521	1,299,284		4,580,805	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	2,495,972	1,792,634	513,621	2,105,382	470,258	0	7,377,867	2,304,177		9,682,044	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF GARNER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	312,341	113,093					425,434		E62	425,434	2
3	Purchase of land and equipment	37,576						37,576		G62	37,576	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	43,881	2,876					46,757		E24	46,757	13
14	Purchase of land and equipment	8,322						8,322		G24	8,322	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	10,350	1,609					11,959		E32	11,959	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	20,574						20,574		E66	20,574	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	672						672		E32	672	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	292						292		E89	292	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	434,008	117,578	0	0	0	0	551,586			551,586	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GARNER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	28,007	217,980					245,987		E44	245,987	42
43	Purchase of land and equipment		37,962					37,962		G44	37,962	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		42,635					42,635		E44	42,635	48
49	Traffic control safety — Current operation		34,621					34,621		E44	34,621	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		39,547					39,547		E44	39,547	52
53	Purchase of land and equipment		5,417					5,417		G44	5,417	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		23,645					23,645		E81	23,645	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	133,155						133,155		E81	133,155	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	161,162	401,807	0	0	0	0	562,969			562,969	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GARNER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	5,145						5,145		E32	5,145	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	5,145	0	0	0	0	0	5,145			5,145	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF GARNER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	119,151	22,916					142,067		E52	142,067	122
123	Purchase of land and equipment	1,412						1,412		G52	1,412	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	140,673	13,349					154,022		E61	154,022	127
128	Purchase of land and equipment	14,914						14,914		G61	14,914	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	54,871	8,035					62,906		E61	62,906	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	3,500						3,500		E03	3,500	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	236,324	298					236,622		E61	236,622	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	570,845	44,598	0	0	0	0	615,443			615,443	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	21,989						21,989		E89	21,989	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	7,823	121,249	44,908				173,980		E89	173,980	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		13,281					13,281		E50	13,281	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	55						55		E29	55	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	11,796						11,796		E89	11,796	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			51,816				51,816		E89	51,816	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	41,663	134,530	96,724	0	0	0	272,917			272,917	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GARNER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	14,752	1,017					15,769		E29	15,769	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	97,422	23,318					120,740		E23	120,740	162
163	Purchase of land and equipment	8,437						8,437		G23	8,437	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	32,054						32,054		E25	32,054	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	14,151	387					14,538		E31	14,538	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	2,000						2,000		E89	2,000	171
172	Other general government — Current operation	3,400						3,400		E89	3,400	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	172,216	24,722	0	0	0	0	196,938			196,938	176
177	Section G — DEBT SERVICE				586,093			586,093			586,093	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	586,093	0	0	586,093			586,093	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Library Remodel Project					37,080		37,080			37,080	184
185	Water Projects (various)					149,277		149,277			149,277	185
186	Sewer Projects (various)					235,418		235,418			235,418	186
187	Subtotal Regular Capital Projects	0	0	0	0	421,775	0	421,775			421,775	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	421,775	0	421,775			421,775	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,385,039	723,235	96,724	586,093	421,775	0	3,212,866			3,212,866	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GARNER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								248,606	E91	248,606	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								285,644	E80	285,644	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								11,305	E80	11,305	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF GARNER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								252,650		252,650	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	Self Insurance								0		0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								798,205		798,205	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,385,039	723,235	96,724	586,093	421,775	0	3,212,866	798,205		4,011,071	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	100,354	152,289			33,483		286,126	271,266		557,392	255
256	Internal TIF loans/repayments and transfers out			416,897				416,897			416,897	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	100,354	152,289	416,897	0	33,483	0	703,023	271,266		974,289	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,485,393	875,524	513,621	586,093	455,258	0	3,915,889	1,069,471		4,985,360	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								1,234,706		1,234,706	269
270	Total ending fund balance June 30, 2013	1,010,579	917,110	0	1,519,289	15,000	0	3,461,978	1,234,706		4,696,684	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,495,972	1,792,634	513,621	2,105,382	470,258	0	7,377,867	2,304,177		9,682,044	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF GARNER

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 19,467		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	868,952	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 2,666,000	29U	39U 166,000	49U	49U	49U 2,500,000	49U	I89 79,985
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 80,110	29U	39U 80,110	49U	49U	49U	49U	I89 3,204
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Rec Center	19U 2,165,000	29U	39U 160,000	49U 2,005,000	49U	49U	49U	I89 82,250
Aquatic Center (and REC)	19U 1,865,000	29U	39U 140,000	49U 1,725,000	49U	49U	49U	I89 72,468
Fire Truck	19U 61,764	29U	39U 19,983	49U 41,781	49U	49U	49U	I89 1,853
Development Rebate	19U 51,816	29U 44,414	39U 51,816	49U 44,414	49U	49U	49U	I89 0
Aquatic Center Refunding	19U 1,575,000	29U	39U	49U 1,575,000	49U	49U	49U	I89 25,225
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	8,464,690	44,414	617,909	5,346,781	44,414	2,500,000	0	264,985

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	170,038,058	x .05 = \$	8,501,903

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	1,507,438	\$		3,366,798	4,874,236

REMARKS

V98

Please note the following corrections on Page 5, line 134 Beginning fund balance July 1, 2012: 1. Column A, General Fund - increased by \$12,500 due to a reclassification of the Public Works Maintenance Fund, 2. Column B, Special Revenue Fund - decreased by \$12,500 due to the previous reclassification, 3. Column D, Debt Service Fund - increased by \$1,527,304 due to the erroneous reporting of an Aquatic Center Refunding Bond held at Banker's Trust. Page 13, Part V Debt Outstanding July 1, 2012 had the following corrected additions: 1. Development Rebate \$51,816 which is an annual appropriation and 2. Aquatic Center Refunding Bond \$1,575,000.